

**Application for Refund - Intangible Personal Property Tax**DR-261  
N. 06/03

Use this form to apply for a refund of annual intangible personal property tax.  
Complete Parts 1 through 6 and attach appropriate documentation.  
Type or print clearly.

**Mail original application to:****Refund Subprocess  
Florida Department of Revenue  
PO Box 6490  
Tallahassee FL 32314-6490  
Fax number: 850-410-2526**

|  |  |  |
|--|--|--|
| <b>Part 1</b><br>Fill in name, address,<br>and contact numbers.                                    | Name of applicant/payee:   |  |
|  | Mailing address:   | City, State, ZIP:                                    |
|  | Location address (other than above):   | City, State, ZIP:                                    |
|  | Business telephone number (include area code):<br>(    )   | Home telephone number (include area code):<br>(    ) |
|  | Fax number including area code (optional):<br>(    )   | E-mail address (optional):                           |
| <b>Part 2</b><br>If signed by a taxpayer's<br>representative, see<br>instructions on Page 3.       | Signature of applicant/representative:   |  |
|  | Date:  |  |
| <b>Part 3</b><br>Enter amount of refund<br>requested.  | Print name:  |  |
|  | Title:   |  |
| <b>Part 4</b><br>Provide the identification<br>number under which the<br>tax was paid.             | \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   |  |
|  | Identification number of applicant/payee:<br>Social security number:                      For joint filers, spouse's social security number:<br><input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>Federal employer identification number:<br><input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |  |
| <b>Part 5</b><br>Enter the year shown on<br>the tax return(s) and/or<br>the date(s) tax was paid.  | Tax Year(s): _____   |  |
|  | Date(s) Paid: _____  |  |
| <b>Part 6</b><br>Clarify and speed up<br>your refund claim by<br>providing a brief<br>explanation. | Reason for this refund (additional sheets may be added):<br>_____<br>_____   |  |
|  | FOR DOR USE ONLY                      DOC TYPE 76<br><br><b>Refund</b><br>Approval Amount \$ _____<br>Date _____<br>Authorized By _____<br><br><b>Review</b><br>Refund Amount \$ _____<br>Date _____<br>Approved By _____  |  |

## Frequently Asked Questions

### Who can apply for a refund?

Any individual or business that has made a payment directly to the Florida Department of Revenue, which was not owed, was made in error, or was an overpayment, may apply for a refund. **This form must only be used to apply for a refund of annual (recurring) intangible personal property tax.** To apply for a refund of nonrecurring intangible personal property tax, use Form DR-26, *Application for Refund*.

### Is there a time limit for claiming a refund?

Yes. Your time limit is determined by the date you paid the tax.

- Tax paid on or after October 1, 1994, but before July 1, 1999: five (5)-year limit.
- Tax paid on or after July 1, 1999: three (3)-year limit.

### Am I entitled to interest on my refund claim?

Yes. Interest will be paid on tax refund claims that have not been paid within 90 days of receipt of a complete refund application. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application. Interest paid by the Department will be computed beginning on the 91st day and will be based on a statutory floating rate that may not exceed 11 percent. Interest rates are updated January 1 and July 1 of each year.

### May I have my CPA, attorney, or consultant handle the refund request?

Yes. A completed Power of Attorney and Declaration of Representative (DR-835), which authorizes the Department to discuss confidential tax matters with an alternate party, must accompany the refund application. To request Form DR-835, use the contact information on Page 4.

### How do I know if my application is complete?

A refund application is considered complete when all the required information or documentation has been received. Within 30 days of receiving your *Application for Refund – Intangible Personal Property Tax*, the Department is required to notify you of any missing or incomplete information or documents.

To avoid any delays in processing your refund, follow the instructions on Page 3 and provide all supporting documentation listed in the documentation guide on Pages 3 and 4.

### What type of documentation do I need to include with my refund application?

Florida law requires that refund applications must be supported with documentation to establish the validity of the claim. Therefore, the refund claim is subject to audit verification of your accounting books and records for the period involved. For assistance, see the instructions and the documentation guide. For more information, contact the Refunds Subprocess at 850-488-8937.

### How long will it take to process my refund claim?

Your refund claim will be processed within 90 days of receipt of a complete application. An application is considered complete when all the appropriate documentation to substantiate the refund claim is received. Notification regarding any omissions or errors will be provided if the application is deemed incomplete. Requests for additional information may prolong the processing of your refund claim.

### What is the status of my refund application?

Contact the Refunds Subprocess at 850-488-8937 to inquire about the status of your refund application. Please be prepared to provide the following information:

- Name of payee
- Identification number of applicant:
  - ✓ Social security number **or**
  - ✓ Federal employer identification number (FEIN).

### How do I protest if my request for a refund is denied?

If you disagree with the auditor's adjustments to your claim, or if the claim is denied for lack of statutory authority, you may file a protest. The protest must be filed within 60 days of the postmark date of Form DR-832R, *Notice of Proposed Refund Denial*.

Explanation of your protest rights and the procedures to follow in filing your protest are provided on the reverse side of the notice. Form DR-832R may not be issued if the Department determines the adjustment was due to a math error.

## Before You File. . .

**Note:** An automatic refund will be mailed to the taxpayer for overpayments resulting from the following errors:

- Payment made with *Application for Extension of Time to File* (DR-602) has exceeded the tax liability due.
- Discount calculated in error.
- Incorrect tax rate used.
- Overpayment due to an incorrect exemption.
- Math error on Schedule A.

You do not need to notify us or file an application. Please allow 120 days for processing.

### Part 1. Fill in name, address, and contact numbers.

Enter the name, address, and telephone number of the payee (the person, trust, or company that paid the tax). Fax number and e-mail address are optional.

**Part 2. Sign and date this form.** Sign name, print name, and enter date signed. Enter title, if applicable.

**If a representative of the taxpayer signs the form, a**

properly executed *Power of Attorney and Declaration of Representative* (Form DR-835) must be attached.

### Part 3. Enter amount of refund requested.

**Part 4. Provide the identification number under which the tax was paid.** Enter the social security number (for joint filers, enter both spouses' numbers) or federal employer identification number that was used when the tax was originally paid.

**Part 5. Enter the year shown on the tax return(s) and/or the date(s) tax was paid.** If you are requesting a refund for more than one year's payment, list all applicable dates.

**Part 6. Clarify and speed up your refund claim by providing a brief explanation.** See the Documentation Guide below for the most commonly occurring reasons for refunds. Provide all documentation necessary to support your claim. Missing documentation will delay the processing of your refund.

## Documentation Guide

Follow the steps below to document your refund claim.

### STEP 1

#### Provide a detailed explanation.

Include as much detail as possible, such as the reason for the error or overpayment and how the refund amount was computed.

### STEP 2

#### Provide relevant documents.

Include the following information:

- Copy of the complete tax return (all pages and schedules) as originally filed, with corrections on the face of the return and on the schedules.
- Copy of the front and back of the cancelled check(s) used to pay the tax.
- Copy of the December 31 balance sheet (for corporations).
- Any other documentation relevant to the refund request.

### STEP 3

#### Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

**Tax paid by a non-Florida resident.** If you paid tax for a given year and were not domiciled in Florida as of January 1st of that year, send:

- Copy of your federal or state income tax return.
- Copy of your homestead exemption certificate.
- Copy of your voter registration card.
- Copy of your current driver license.

#### **Tax paid on receivables secured by real property.**

If you reported a mortgage secured by real property that has been recorded in Florida or is located out of state, send:

- Copy of the recorded mortgage and amortization schedule.

**Tax paid on overstated or overvalued assets.**

If you overstated the total value of an asset, send:

- Copy of complete December 31st broker statement(s) for the applicable year.

**Tax paid on overstated receivables (corporations).**

1. If you reported receivables that originated out of state or receivables that were reported by another taxpayer, send:

- Copy of the journal that shows the originally reported receivables.
- Copy of the corrected journal with explanation of corrections.
- If another party paid the tax, provide its name and address and a copy of its notification to you.

2. Effective January 1, 2001: If you reported receivables that arose in the ordinary course of trade or business, send the documentation requested below. For the purpose of this application, the term "accounts receivable" means a business debt that is owed by another to the taxpayer or the taxpayer's assignee in the ordinary course of trade or business and is not supported by negotiable instruments. Please note that account receivables derived outside of the taxpayer's ordinary course of trade or business are taxable.

- Copy of the journal that shows the originally reported receivables.
- Copy of the corrected journal with explanation of corrections.
- If another party paid the tax, provide its name and address and a copy of its notification to you.

**Tax paid on overstated stockholder equity (corporations).**

If you overstated stockholder equity, send:

- Copy of December 31st amended balance sheet.
- Detailed explanation of the change.
- Formula used to calculate the corrected stockholder equity.

**Tax paid on exempt investments.**

If you reported exempt investments such as a cash account, retirement plan, shares or units of a mutual fund, or an unregistered partnership, send:

- December 31st bank, broker, and/or company statement reflecting the exempt asset(s) (cash account, retirement plan, or mutual fund).
- December 31st prospectus and annual report for mutual funds.
- Prospectus, notice of offering, or partnership agreement for limited partnerships.

**Tax paid on an exempt trust.**

If you reported exempt trust assets, send:

- Complete copy (all pages) of the trust agreement.
- List of trustees' and beneficiaries' names and addresses.
- Broker statements for all trust assets.

**Tax paid by an exempt organization.**

If you have been granted exemption by the Internal Revenue Service and have paid intangible tax, send:

- Copy of the federal 501(c)(3) determination letter.

## For Information, Forms, and Online Filing

**Online filing**

You can file for a refund of tax overpayments via the Department's Internet site at **[www.myflorida.com/dor/forms/refund.html](http://www.myflorida.com/dor/forms/refund.html)**

Information and forms are available on our Internet site at **[www.myflorida.com/dor](http://www.myflorida.com/dor)**

**Need Forms?**

To receive forms by mail:

- Order multiple copies of forms from our Internet site at **[www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms)** or
- Fax your form request to the DOR Distribution Center at 850-922-2208 or
- Call the Distribution Center at 850-488-8422.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone and follow the voice prompts.

**Mail original application to:**

REFUND SUBPROCESS  
FLORIDA DEPARTMENT OF REVENUE  
PO BOX 6490  
TALLAHASSEE FL 32314-6490  
Fax number: 850-410-2526

**Need Assistance?**

For further information about the DR-26I, the documentation required to process the refund, or to check on an application after it has been submitted, call the Refund Subprocess at 850-488-8937.